

INDEX TO BUDGET CLASSIFICATIONS

SUGGESTED BUDGET CLASSIFICATIONS FOR POSTING TO LIBRARY FINANCIAL LEDGER			
IF YOU USE A DIFFERENT SYSTEM, THAT IS FINE. BEING CONSISTENT IS IMPORTANT TO REMEMBER.			
			Reviewed 4-12-2007
1. Personal Services			
Salary and Wages	1.1	Repair and Maintenance Supplies	2.3
Salary of Librarian	1.11	Building Material & Supplies	2.31
Salary of Assistants	1.12	Paint & Painting Supplies	2.32
Clerical Wages	1.13	Repair Parts	2.33
Wages of Janitors	1.14	Other Repair & Maintenance Supplies	2.34
College Clerks	1.15	Other Supplies	2.4
Pages	1.16		
Employee Benefits	1.2		
Employer's Share-FICA & Medicare	1.21	3. Other Services and Charges	
Unemployment Compensation	1.22		
Employer's Contribution-PERF	1.23	Professional Services	3.1
Employer's Contribution-Gp. Insurance	1.24	Consulting Services	3.11
Other Personal Services	1.3	Engineering & Architectural	3.12
Substitutes	1.31	Legal Services	3.13
Other Compensation	1.32	Other Professional Services	3.14
		Communications and Transportation	3.2
		Telephone	3.21
2. Supplies		Postage	3.22
		Traveling Expense	3.23
Office Supplies	2.1	Professional Meetings	3.24
Official Records	2.11	Freight & Express	3.25
Stationary & Supplies	2.12	Printing and Advertising	3.3
Other Office Supplies	2.13	Advertising & Public Notices	3.31
Operating Supplies	2.2	Printing, Other than Office	3.32
Cleaning & Sanitation Supplies	2.21	Insurance	3.4
Fuel, Oil, & Lubricants	2.22	Official Bonds	3.41
Other Operating Supplies	2.23	Other Insurance	3.42

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Utility Services	3.5	Books	4.5
Gas	3.51	Adult Books	4.51
Electricity	3.52	Children's Books	4.52
Water	3.53	Young Adult Books	4.53
Waste Disposal Services	3.54	Reference	4.54
Fire Protection	3.55	Reference Reserve	4.55
Repairs and Maintenance	3.6	Periodicals and Newspapers	4.6
Repair & Maintenance Bldg & Structures	3.61	Nonprinted Materials	4.7
Repair Equipment	3.62	Educational Video	4.71
Rentals	3.7	Adult Entertainment Video	4.72
Rental Real Estate	3.71	Children's Entertainment Video	4.73
Rental Equipment	3.72	DVD	4.74
Debt Service	3.8	Compact Discs (Audio)	4.75
Payment of Bonds	3.81	Talking Books	4.76
Interest - Bonds	3.82	Music Cassettes-Adult	4.77
Other	3.9	Books/Cassettes-Children	4.78
Dues and Membership	3.91	Nonprint Materials-Other	4.8
Interest on Temporary Loans	3.92	Microforms	4.81
Taxes and Assessments	3.93	Art Prints and Posters	4.82
Transfer to LIRF	3.94	Realia	4.83
		Computer Software-Administration	4.84
Transfer from Construction Fund	392.7	Computer Software-Public	4.85
		CD Rom Computer Disc	4.86
4. Capital Outlays			
Land	4.1		
Buildings	4.2		
Improvements Other Than Buildings	4.3		
Furniture and Equipment	4.4		

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5. Other Financing Uses			
Interfund Transfers	5.1		
Transfer to Operating Fund	5.11		
Transfer to LIRF	5.12		
Transfer to Gift Fund	5.13		
Transfer to Building Fund	5.14		
Transfer to Bond and Interest	5.16		
Transfer to Excess Levy	5.17		
6. Non Budgeted Item			
Temporary Loans	6.1		
Bank Loan Principal	6.11		
Temporary Loan from Operating Fund	6.12		
Temporary Loan from LIRF	6.13		
Temporary Loan from Gift Fund	6.14		
Temporary Loan from Other Fund	6.15		
Purchase of Investments	6.2		
Other	6.3		
The account numbers have been suggested by a library that has used this list for years. Library Development has updated the list. If you use account numbers different from this list, that is o.k. The list was done to give libraries a suggested place to post entries. State Board of Accounts suggests to make sure you are consistent in the way you post. They realize that some items can be posted in different areas and your interpretation of where to post could be different than someone else. Just be consistent.			

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Alphabetical list of budget items		Automobile repairs	3.62
		Automobile supplies	2.33
		Automobiles	4.4
Acid Free boxes	2.13	AV carts	4.4
Acid Free paper	2.13	Awnings	4.4
Adapters	4.4		
Adding machine	4.4	Badges	2.4
Adding machine paper	2.13	Bags, Book	2.4
Addressing machine	4.4	Bank deposit box rental	3.72
Adhesive tape	2.13	Barcode labels	2.4
Advertising	3.31	Barcode reader	4.4
Air conditioner (window or central)	4.4	Baskets (desk-metal)	2.13
Air conditioning from utility	3.52	Baskets, Waste	4.4
Air filter	2.31	Batteries	2.23
Airborne Express Service	3.23	Benches	4.4
Airline fares	3.23	Bills (statements)	2.12
Anti-freeze	2.22	Binders (loose-leaf)	2.13
Application cards	2.12	Binding (Books, etc.)	2.4
Art gum	2.13	Binding (magazines & newspapers)	2.4
Art prints	4.82	Binding supplies	2.4
Art supplies	2.4	Blackboards	4.4
Assessments	3.14	Blades (X-Acto, knife, scalpel)	2.23
Association membership dues	3.91	Bleach	2.21
Atlas stand	4.4	Blinds	4.4
Atlases	4.54	Blotter holders	2.13
Attorney's fees	3.13	Blotters	2.13
Audiocassette Duplicator	4.4	Blowers, Built in	4.4
Audiocassette Player	4.4	Blueprint cabinets	4.4
Audiocassettes, Music	4.77	Blueprint copies	3.14
Audiovisual equipment	4.4	Boiler insurance	3.42
Audiovisual materials	2.4	Boilers	4.4
Automobile lease or rental	3.72	Bolts	2.33

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Bonds (debt payments)	3.81	Borrowers' cards	2.4
Book cards	2.4	Borrowers' registers	2.4
Book charger	4.4	Box (rental) Post office	3.72
Book drop box	4.4	Box (safe deposit) rental, Bank	3.72
Book holders	4.4	Boxes, pamphlet	2.4
Book Jackets	2.4	Brass Polish	2.21
Book lacquer	2.4	Brooms	2.23
Book pockets	2.4	Brushes, Paint (maintenance)	2.32
Book processing (commercial)	3.14	Brushes, Paint (programming)	2.4
Book racks	4.4	Brushes, Typewriter	2.13
Book repair	3.14	Buckets	2.21
Book repair press	4.4	Budget forms	2.11
Book repair tape	2.4	Building material	2.31
Book rests	4.4	Buildings	4.2
Book return	4.4	Bulbs, electric light	2.23
Book security system	4.4	Bulletin board	4.4
Book shellac	2.4	Bus fares	3.23
Book trucks	4.4	Button Maker	4.4
Bookcases	4.4	Button maker buttons	2.4
Bookends	4.4		
Bookmobiles	4.4	Cabinets, Medicine	4.4
Bookplates	2.4	Cabinets, Wall	4.4
Books on tape	4.76	Cables, Computer	4.4
Books, Adult	4.51	Calculators	4.4
Books, Children's	4.52	Calendars, Desk	2.13
Books, Receipt	2.13	Cameras	4.4
Books, Record	2.13	Canopies	4.4
Books, Reference	4.54	Cans, Garbage	4.4
Books, Reference Reserve	4.55	Carbon paper	2.13
Books, Registration	2.13	Card catalog cabinets	4.4
Books, Scrap	2.4	Card daters	2.4
Books, Young Adult	4.53	Card sorters	2.4

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Card trays	4.4	Certificates (summer reading)	2.4
Cardboard	2.4	Chair tips or glides	2.33
Cards, Application	2.4	Chairs	4.4
Cards, Book	2.4	Chalk, Blackboard	2.4
Cards, Borrowers'	2.4	Charts	2.4
Cards, Date	2.4	Check blanks	2.11
Cards, Guide	2.4	Cheesecloth	2.21
Cards, Identification	2.4	Chinaware	4.4
Cards, Index	2.13	Chisels	2.33
Cards, Periodical record	2.4	Christmas decorations	2.4
Cards, Reserve	2.4	Christmas trees, Artificial	2.4
Cards, Shelflist	2.4	Christmas trees, Fresh	2.4
Carpet sweepers	4.4	Circulation statistics forms and books	2.4
Carpets	4.4	Claim blanks	2.11
Cases, Book	4.4	Cleaners (all kinds)	2.21
Cases, Show	4.4	Cleaning carpet service	3.61
Cash boxes	4.4	Cleaning service	3.61
Cassette boxes	2.4	Clipboards	2.13
Cassette cases	4.4	Clipping service	3.14
Cassettes, Audio (blank)	2.4	Clips, Paper	2.13
Cassettes, Audio (music, adult)	4.77	Clocks	4.4
Catalog cards (blank)	2.4	Clothes hangers	4.4
Catalog cards (Commercially printed)	2.4	Clothes lockers	4.4
CD players	4.4	Clothes trees	4.4
CD ROM cases	4.4	Cloths, Dust	2.21
CD ROM hardware	4.4	Coffee urn or pot	4.4
CD ROM software	4.87	Collating machine	4.4
CD ROM tower	4.4	Compact Disc equipment	4.4
CD's-music	4.75	Compact Disc lease	3.72
CD-ROM lease	3.72	Compact Disc software	4.87
Cement	2.31	Computer cables	4.4
Cement, Rubber	2.13	Computer CPU	4.4

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Computer disk cases	4.4	Consultant fees	3.11
Computer disks (blank)	2.13	Contractual agreement for library service	3.14
Computer dust cover	2.13	Cooking utensils	4.4
Computer equipment locks	4.4	Coolers, Water	4.4
Computer hard drive security	4.4	Copying machine	4.4
Computer hardware lease	3.72	Copying machine rental	3.72
Computer keyboard	4.4	Cord, Picture	2.33
Computer line charges	3.21	Cords, Electric	2.4
Computer maintenance agreement	3.61	Cords, Window sash	2.33
Computer monitor	4.4	Cork Board	4.4
Computer mouse	4.4	Correction fluid	2.13
Computer mousepad	2.13	Couches	4.4
Computer printer ink cartridges	2.13	Crayons	2.4
Computer printer paper	2.13	Cupboards	4.4
Computer printers	4.4	Cups, Glass	4.4
Computer repairs	3.62	Cups, Paper	2.4
Computer scanner	4.4	Curtain rods and poles	4.4
Computer security drive locks	4.4	Curtains	4.4
Computer software license fees	3.14	Cutlery	4.4
Computer software upgrades	4.84/4.85		
Computer software-Administration	4.84	Daily record slips	2.11
Computer software-Public	4.85	Data projector	4.4
Computer supplies	2.13	Data switches	4.4
Computer support fees	3.11	Database Equipment	4.4
Computer terminals	4.4	Database usage	3.14
Computer toner cartridges	2.13	Date cards	2.4
Computer training (workshops)	3.24	Date holders	2.4
Computer training on-site	3.11	Date slips	2.4
Computer upgrade	4.4	Dating stamps	2.4
Computer workstations	4.4	Delivery service	3.25
Computerized payroll service	3.13	Delivery van lease or rental	3.72
Conduit	2.31	Deodorizers	2.21

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Deposit box rental (banks)	3.72	Easels	4.4
Desk lamps	4.4	Electric carts (wheelchair)	4.4
Desk organizers	2.13	Electric current	3.52
Desk pads	2.13	Electric fans	4.4
Desks	4.4	Electric lamps (desk, floor, table)	4.4
Dictating machines	4.4	Electric light bulbs	2.34
Digital camera	4.4	Electric motors (repair part)	2.34
Dishes, China	4.4	Electric pencil sharpeners	4.4
Dishes, Paper	2.4	Electric staplers	4.4
Disinfectants	2.21	Electrician	3.61
Door knobs	2.31	Electricity	3.52
Door mats	4.4	Electronic database service	3.14
Door stops	2.31	Electronic security system	4.4
Drafting equipment	4.4	Electronic tool kit	2.34
Drafting supplies	2.13	Embossing stamps	4.4
Draperies	4.4	Employer's portion of employee insurance	1.24
Drawing paper	2.4	Envelopes, Bubble	2.12
Drills	4.4	Envelopes, Clipping	2.12
Drinking cups, paper	2.4	Envelopes, Mailing	2.12
Drinking fountains	4.4	Envelopes, Picture	2.12
Dry cleaning	3.61	Equipment, Fixed	3.61
Dry markers	2.13	Equipment, Office	4.4
Due Date machines	4.4	Erasers	2.13
Due Date tape	2.4	Express	3.25
Dues (state and national)	3.91	Extension cord	2.34
Duplicating equipment	4.4	Extinguisher (fire) refills	2.23
Duplicating materials	2.13	Extinguishers, Fire	4.4
Dust cloths	2.21		
Dust pans	2.21	Fabric Boards	4.4
DVD	4.74	Fans, Electric	4.4
DVD Players	4.4	Fax machine	4.4
		Fax switching device	4.4

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Federal Express Service	3.25	Fly swatters	2.23
Fees, Professional	3.14	Folders (file and manuscript)	2.13
Fertilizer	2.31	Folding chairs	4.4
File folders	2.13	Folding machines	4.4
Filing cabinets	4.4	Folding tables	4.4
Film cases	2.4	Forks (cutlery)	4.4
Film developing	3.14	Form, Legal	2.11
Financial record forms	2.11	Freight (other)	3.25
Fine slips	2.4	Fuel (gasoline)	2.22
Fire extinguishers	4.4	Fuel oil	2.22
Fire extinguishers refills	2.23	Furnaces	4.4
Fire insurance	3.42	Furniture polish	2.21
Fire proof safe	4.4	Furniture upholstery	3.14
Flags (bunting and decoration)	4.4	Fuses	2.34
Flannel board	4.4		
Flannelboard characters	2.4	Garbage can	4.4
Flashlight	4.4	Garbage collection	3.54
Flashlight batteries	2.34	Garden equipment	4.4
Flashlight bulbs	2.34	Garden supplies	2.23
Flip chart paper	2.13	Gas from utility	3.51
Flip charts	4.4	Gasoline	2.22
Floodlights	4.4	Generator	4.4
Floor polishers	4.4	Generator repair	3.62
Floor wax	2.21	Glare filters	2.13
Florists' supplies	2.4	Glass, Window	2.33
Flower pots (landscape)	2.34	Glasses, Magnifying	2.4
Flowers (landscape)	2.34	Slides, Chair	2.33
Flue cleaners	2.23	Globes for lights	2.33
Fluid, Correction	2.13	Glue	2.13
Fluorescent bulbs	2.34	Grass Seed	2.31
Fluorescent fixtures	4.4	Gravel	2.31
Fly spray	2.23	Grease, Lubricating	2.22

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Guide cards	2.13	Ink pads	2.13
		Insecticides	2.34
Hall mats	4.4	Insurance	3.42
Hammers	4.4	Intercoms	4.4
Hangers, Clothes	4.4	Interest on loans	3.92
Hardware lease, Computer	3.72	Interlibrary loan fees	3.14
Hardware, Computer	4.4	Internet provider	3.21
Hatchets	4.4	Irons, Electric	4.4
Hauling	3.14	IVAN service	3.14
Headphones	4.4		
Heat from utility	3.52	Janitor supplies	2.21
Heat tape	2.34	Jewel Cases, Compact Disc	2.4
Highlighters	2.13	Jiffy bags	2.4
Hinges	2.31		
Holders, Label	2.4	Keyboard	4.4
Holders, Pen	2.13	Keyboard drawer	4.4
Hose racks	4.4	Keys	2.34
Hose, Garden	4.4	Knives	4.4
Hot plate	4.4		
Hotel and motel charges on trips	3.23	Label holders	2.13
		Labels	2.13
Ice remover	2.21	Lacquer	2.32
Identification cards	2.4	Lacquer thinner	2.32
Implements, Agricultural and garden	4.4	Lacquer, Book	2.4
INCOLSA Wheels service	3.25	Ladders	4.4
Index cards	2.13	Laminate cutters/trimmers	4.4
Index tabs	2.13	Laminating supplies	2.4
Ink	2.13	Laminator	4.4
Ink eradicator	2.13	Lamp globes	2.33
Ink jet cartridges	2.13	Lamp shades	2.33
Ink, marking	2.13	Lamps (floor, table)	4.4
Ink, Mimeograph	2.13	Lamps, Desk	4.4

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Land (real estate)	4.1	Meals on trips	3.23
Landscaping on contract	3.14	Medicare Tax (Employer portion)	1.21
Laptop Computer	4.4	Meetings	3.24
Laser printer cartridges	2.13	Memberships (Institutional only)	3.91
Laundry service	3.14	Mending supplies	2.4
Lawn mower parts	2.33	Metal polish	2.21
Lawn mowers	4.4	Microfiche readers and/or printers	4.4
Leather upholstery	3.14	Microfilm readers and/or printers	4.4
Ledger sheets	2.11	Microfilming	3.14
Legal fees	3.13	Microforms	4.81
Legal notices	3.31	Microforms, equipment	4.4
Library cards	2.4	Microphone	4.4
Library Improvement Reserve Fund	3.94	Microphone for computer	4.4
Library supplies	2.4	Mileage on trips	3.23
Lighting fixtures	4.4	Mirrors	4.4
Lime for fertilizing	2.31	Modem	4.4
Line charges	3.21	Moisteners	2.13
Linen service	3.14	Monitors	4.4
Locks	2.31	Mop heads, sticks	2.21
Lodging on trips	3.23	Microwave	4.4
Lubricating grease or oil for motor vehicles	2.22	Motel charges	3.23
Lumber (rough and finished)	2.31	Motor vehicle tires	2.33
		Motor vehicles	4.4
Machine service contracts	3.61	Motor vehicles, repairs	3.62
Machines, adding and calculators	4.4	Mounting paper	2.4
Magazine binders and holders	2.4	Mouse and rat traps	2.31
Magazine racks	4.4	Mouse pad	2.4
Magazine subscriptions	4.6	Mouse tray	4.4
Mailing wrappers and jiffy bags	2.13	Mouse, Computer	4.4
Marker boards	4.4	Mowers, Lawn	4.4
Material	2.31	Mulch	2.31
Mats, Door	4.4		

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Nails	2.31	Paint brushes (maintenance)	2.32
Name plates	2.13	Paint removers	2.32
Name tags	2.4	Painting (building) service	3.61
Napkins, Paper	2.4	Paints	2.32
Needles	2.4	Pamphlet binders	2.4
Newspaper holders and racks	4.4	Pamphlet boxes	2.4
Newspapers	4.6	Pamphlets	4.6
Notary fees	3.14	Pans, Dust	2.21
Notebooks	2.13	Paper, Adding Machine	2.13
Nuts and bolts	2.31	Paper (blank)	2.13
		Paper bags	2.4
OASI-Employer's share	1.21	Paper, Carbon	2.13
OCLC First Search	3.14	Paper clips	2.13
Office equipment	4.4	Paper fasteners	2.13
Office signs	2.13	Paper, Mounting	2.4
Office supplies	2.12/2.13	Paper, Poster	2.4
Official records	2.11	Paper punch	2.13
Oil (Automobile)	2.22	Paper, Sand	2.31
Oil, Fuel	2.22	Paper shredder	4.4
Oil, Linseed	2.22	Paper, Toilet	2.21
On-line database charges	3.14	Paper towels	2.21
Opaque projector	4.4	Paper, Transfer	2.13
Order cards	2.4	Paper, Typewriter	2.13
Overhead projector	4.4	Paper, Waxed	2.4
Overhead transparency film	2.13	Paper, Wrapping	2.4
		Paper, Writing	2.13
Padlocks	4.4	Paper-cutting machines	4.4
Pads, Calendar	2.13	Paper-weights	2.13
Pads, Mimeograph	2.13	Paste brushes for programs	2.4
Pads, Scratch	2.13	Paste brushes for wallpaper	2.31
Pads, Stamp	2.13	Paste for children's programs	2.4
Pails	2.21	Paste, Wallpaper	2.31

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Patron counter	4.4	Plumber	3.61
Pencil date holder	2.13	Plumbing repairs (done in-house)	2.33
Pencil sharpeners	2.13	Pockets, Book	2.4
Pencils	2.13	Polish, Furniture	2.21
Penholders	2.13	Polish, Metal	2.21
Pens	2.13	Post office box rent	3.72
Pensions (employer's share)	1.23	Postage	3.22
Periodical racks	4.4	Postage meter rental	3.72
Periodical record cards	2.4	Postal cards, prestamped	3.22
Periodicals and magazines	4.6	Poster Board	2.4
Phonograph record holders	2.4	Pots (coffee and tea)	4.4
Phonograph records	4.74	Pots, Flower (programming)	2.4
Photocopies	3.32	Power surge strips	4.4
Photocopying equipment (rental)	3.62	Presses, Book repair	4.4
Photographic service	3.14	Printer paper	2.13
Photographs	3.14	Printer ribbons	2.13
Photostatting	3.14	Printer stand	4.4
Piano	4.4	Printers, Computer	4.4
Piano stools	4.4	Printing (office supplies, forms)	2.12
Picture envelopes	2.4	Printing (other than office supplies)	3.32
Picture frames	4.4	Processing, Books (professional)	3.14
Picture wire	2.4	Professional meeting	3.24
Pictures	4.82	Projectors	4.4
Pins, Household	2.4	Publication of notices	3.31
Plant spray	2.31	Punches, Paper	2.13
Plants, Garden	2.4	Puppets	2.4
Plaster	2.31	Purchase order forms	2.11
Plaster molds	2.4	Putty	2.31
Plastic book jackets	2.4	Putty, Molding	2.4
Plastic trash bags	2.21		
Pliers	4.4	Racks, Clothes	4.4
Plugs and cords, Electric	2.4	Racks, Magazine	4.4

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Racks, Towel	4.4	Retirement fund (PERF, employee)	Payroll deduction
Radio parts	2.33	Rhythm band instruments	4.4
Radio repair	3.62	Ribbons, Typewriter	2.13
Radios	4.4	Roof repairs	3.61
Rags, Wiping	2.21	Rope	2.31
Rakes	4.4	Router	4.4
Ranges	4.4	Rubber bands	2.13
Reader-printers, Microfilm and Microfiche	4.4	Rubber cement (book repair)	2.4
Real estate	4.1	Rubber stamps	2.13
Rebinding books	3.14	Rugs	4.4
Receipt books	2.13	Rulers, Office	2.13
Record books	2.13		
Record sheets (Printed)	2.13	Safe deposit box rent	3.72
Records, Official	2.11	Safes	4.4
Records, Phonograph	4.74	Safety deposit box	4.4
Refrigerators	4.4	Salt	2.21
Registered mail fee	3.22	Sand (construction)	2.31
Registration book and sheets	2.4	Sand paper	2.31
Remote control	4.4	Saws	4.4
Rent of buildings	3.71	Scaffolds	4.4
Rent of computer equipment	3.72	Scales	4.4
Rent of land	3.71	Scanner, Color	4.4
Rent of motor vehicle equipment	3.72	Scanner, Weapon Detector	4.4
Retirement fund (PERF, employer)	1.23	Scissors or shears	2.13
Rent of office	3.71	Scotch tape	2.13
Rent of office equipment	3.72	Scouring powder	2.21
Rent of safe deposit and post office boxes	3.72	Scrap books	2.4
Repair of books	3.14	Scratch pads and paper	2.13
Repair of buildings and structures	3.61	Screen Enlarger, Computer Monitor	4.4
Repair of equipment	3.62	Screens, Door and window	4.4
Repair parts	2.33	Screens, Projector	4.4
Reserve cards	2.4	Screw drivers	4.4

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Screws	2.31	Spoons	4.4
Scrub brushes	2.21	Sprinklers	4.4
Seal-Official	2.13	Sprinkling cans	4.4
Security Cases	4.4	Squeegee	2.21
Security System	4.4	Stage equipment	4.4
Service contracts	3.11/3.14	Stamp pads	2.13
Service contracts (maintenance)	3.61	Stamps, Rubber	2.13
Shades, Window	4.4	Staple remover	2.13
Sharpeners, Pencil	2.13	Staplers	2.13
Sheet protectors	2.4	Staples, Copier	2.13
Shellac	2.32	Staples, Paper	2.13
Shellac, Book	2.4	Stationery	2.12
Shelving	4.4	Steel wool	2.31
Show cases	4.4	Stencil cutters	2.13
Shrubbery	4.3	Stencil paper	2.13
Signs	2.4	Stencils	2.13
Slide projectors	4.4	Stepladders	4.4
Small tools	4.4	Storage of motor vehicles	3.71
Snow blower	4.4	Storm doors and windows	4.2
Snow removal service	3.61	Structures-Repair	3.61
Soap	2.21	Subscription to database	3.14
Sofas	4.4	Subscriptions (periodicals)	4.6
Software upgrades, Computer	4.84/4.85	Supplies, Janitor	2.2
Software, Computer	4.84/4.85	Supplies, Library	2.4
Software, License	3.14	Supplies, Office	2.1
Soil (potting and black)	2.31	Supplies, Other	2.4
Sound cards	4.4	Surge suppressers	4.4
Sound system	4.4		
Spades	4.4	Tables	4.4
Speaker (computer)	4.4	Tack lifters	2.13
Splicer kit	4.4	Tacks	2.13
Sponges	2.21	Tacks, Thumb	2.13

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Tanks, Hot water	4.4	Traps, Mouse, rat	2.21
Tape measure	4.4	Trash bags (plastic)	2.21
Tape, Adding machine	2.13	Trash collection	3.54
Tape, Audio (music)	4.77/4.78	Travel expense	3.23
Tape, Mending	2.4	Treasurer's Bond	3.41
Tape, Scotch	2.13	Trees	4.3
Tape, Video	4.71/4.72	Tripods	4.4
Tapes, Blank (video and audio)	2.4	Trucks, Hand (books)	4.4
Telecommunication fees	3.21	Turpentine	2.32
Telephone (equipment)	4.4	Twine, Wrapping	2.4
Telephone usage	3.21	Typewriter brushes	2.13
Television	4.4	Typewriter ribbons	2.13
Terminal Maintenance	3.62	Typewriters	4.4
Terminal Rental	3.72	Typewriting paper	2.13
Terminals	4.4		
Thermometers	2.31	Umbrella stands	4.4
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Thumb tacks	2.13	Usage fees, on-line database	3.14
Time cards	2.13		
Tires	2.33	Vacuum cleaners	4.4
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Toner cartridges (computer and copier)	2.13	Vehicles	4.4
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Tote bags	2.4	Video equipment	4.4
Towel service	3.14	Video Scan Converter	4.4
Towels	2.21	Videocassette cables	2.4
Train fares	3.23	Videocassette cases	2.4
Training, Computer (workshop)	3.24	Videocassette player/recorder	4.4
Training, Computer on-site	2.14	Videocassette rental	3.72

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Waste baskets	2.23		
Water fountain	4.4		
Water from utility	3.53		
Wax, Floor	2.21		
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Weights, Paper	2.13		
Wheelchairs	4.4		
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Window locks	2.31		
Window shades	4.4		
Wire	2.31		
Wiring for Internet	4.3		
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